

Green & Willstatter

ATTORNEYS AT LAW
200 MAMARONECK AVENUE
SUITE 605
WHITE PLAINS, NEW YORK 10601

THEODORE S. GREEN
RICHARD D. WILLSTATTER

(914) 948-5656
FAX (914) 948-8730

E-MAIL: THEOSGREEN@MSN.COM

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HON. VINCENT L. BRICCETTI
United States District Court
300 Quarropas Street
White Plains, New York 10601

Re: *United States v. Lowe*, 13 Cr. 985 (VB)

Dear Judge Briccetti:

The defense notes the following objections to the government's proposed jury instructions:

No. 13: The defense opposes a good-faith instruction.

No. 15: The defense opposes an instruction in the nature of tax crimes.

No. 20: The defense requests the defense version of the willfulness charge previously submitted.

No. 23: The defense opposes a conscious avoidance instruction.

No. 33: The defense opposes a false exculpatory statement charge.

No. 36 and No. 41: The defense opposes these instructions and requests the following instruction instead:

You have heard witnesses at trial who have entered into agreements to cooperate with the government. There is nothing improper or illegal about the government's use of cooperating witnesses. Whether or not you approve of the use of cooperating witnesses in an effort to detect or prosecute criminal activity is not to enter into your deliberations. However, a cooperating witness's testimony is of such a nature that it must be scrutinized with great care and viewed with special caution. As always, it

is for you to decide how much, if any, weight to give to these witnesses's testimony. You should bear in mind, however, that a cooperating witness has an interest in this case different from that of an ordinary witness. A witness who realizes that he or she may be able to avoid criminal prosecution favorable to the prosecution, has a motive to testify falsely. Hence the need for caution and great care when examining the testimony of these witnesses and in deciding what weight, if any, to give to such testimony.

Very truly yours,

s/ Theodore S.Green

THEODORE S. GREEN

cc: All Counsel